

# CITY OF MANCHESTER NEW HAMPSHIRE



# FINANCIAL REPORTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2015

UNAUDITED

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### City of Manchester, New Hampshire Combined Balance Sheet All Fund Types September 30, 2015 (UNANDITED) GAAP Basis (QTIBSCONS)



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DEFERRED INFLOWS OF RESOURCES	TOTAL LIABILITIES	Accounts Payable Retainage Payable Retainage Payable Accrued Liabilities Other Liabilities Thsurance Claims Payable Due to Other Funds Bonds Pay-Due in more than one ye Accrual for Compensated Absences Unearned Revenue	DERERRED OUTFLOWS OF RESOURCES TOTAL ASSETS & DEFERRED OUTFLOWS	ASSETS:  Cash and Cash Equivalents Restricted Cash Investments Receivables Receivables Prepaid Expenses Due From Other Funds Due from School District Inventories Property and Equipment, Net	
ESOURCES		es payable payable more than one i	RESOURCES	iivalents nds istrict	
			-t/2: }	-to-	
3,993,323.34	12,195,454.72	4,341,881.74 \$ 49,049.73 276,620.58 3,622,781.35 944,061.62 441,040.12	89,131,582.77 \$	General 50,023,102.04 \$ 7,543,829.36 561,778.79 16,001.294.63 1,839,089.00 12,465,429.54 697,059.41	
4	5,854,939.64	3,826,021.92 \$ 40,422.29 661,730.12	11,181,898.41 \$	Special Revenue 5,927,596.58 \$ 2,160,530.22 1,374,529.17 1,711,242.44 11,181,898.41	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,566,065.47	2,551,765.30 14,300.17	9,197,632.13 \$	Capital Projects (12,248,009.14)\$ 21,442,223.27 3,418.00 9,197,632.13	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		45	26,643,331.92 \$	Permanent Trusts 1,244,967.07 \$ 25,398,364.85	
3,993,323.34	20,616,459.83	10,719,668.96 \$ 63,349.90 317,042.87 4,284.511.47 944.061.62 441,040.12 3,846,784.89	136,154,445.23 \$	Governmental Funds 44,947,656.55 \$ 31,154,582.85 27,334,672.81 17,715,958.07 1,839,089.00 12,465,429.54 697,059.41	Total
43,334.75	289,313,278.41	5,649,083.55 \$ 2,513,424.56 5,711,003.40 21,093,225.58 251,656,427.89 2,690,113.43	3,436,908.48 3,436,908.48 3,436,908.48 3,436,908.48 3,436,908.48 3,436,908.48 3,436,908.48 4,436	Enterprise 17,733,555.16 \$ 51,596,464.29 22,532,642.12 27,404.495.33 .643,246.97 441,040.12 2,716,209.29 574,536,745.82 697,604,399.10	
4,036,658.09	309,929,738.24	16,368,752.51 2,576,774.46 6,028,046.27 25,377,737.05 934,061.62 441,040.12 251,656,427.89 2,690,113.43 3,846,784.89	3,436,908.48 	Funds  62,681,211.71  62,681,211.71  82,751,047.14  49,867,314.93  45,120,450.40  2,482,335.97  441,040.12  12,463,429.54  3,413,268.70  574,536,745.82  833,758,844.33	Total Primary



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837,195,752.81	701,041,307.58 \$	136,154,445.23 \$	26,643,331.92 \$	9,197,632.13 \$	11,181,898.41 \$	\$ 89,131,582.77 \$ 11,181,898.41 \$ 9,197,632.13 \$ 26,643,331.92 \$ 136,154,445.23 \$ 701,041,307.58 \$ 837,195,752.81	Total Liab, Def Inflow & Equity \$
523,229,356.48	411,684,694.42	111,544,662.06	26,643,331.92	6,631,566.66	5,326,958.77	72,942,804.71	Total Fund Equity:
41,823,839.55		41,823,839.55	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	F 5 2 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	41,823,839.55	Undesignated
(2,471,929.12)	,	(2,471,929.12)	1	(2,471,929.12)	•	1	Designated-Capital Projects
3,023,380.13	•	3,023,380.13	ı		3,023,380.13		Unreserved: Designated-Continued Appropriatio
/31,032.73		/51, 052. /9	ı	ı	•	751,052.79	Reserved for Prepaid Expenses
2,800,000.00	1	2,800,000.00	1	1	1	2,800,000.00	Reserved for MSD Book Loan
707, 222.00	1	707, 222.00	1	1		707,222.00	General Liability Insurance
9,429,903.56	•	9,429,903.56	1		1	9,429,903.56	Revenue Stabilization
4,776,331.81	1	4,776,331.81		ì	,	4,776,331.81	Special Revenue Reserve
728,390.09		728,390.09	1	1	1	728,390.09	Inventory
1,590,192.84		1,590,192.84	,	1	1	1,590,192.84	Health Insurance
1,602,648.76	1	1,602,648.76		1	1	1,602,648.76	Workmen's Compensation
4,272,462.75	1	4,272,462.75	4,272,462.75		•	1	Library Trust Funds
22,370,869.17	1	22,370,869.17	22,370,869.17	1	,	•	Cemetery and Other Trust Funds
32,899.UI	1	32,899.01			32,899.01	,	Arts & Cultural Events
20, 107, 398.72	ı	20,107,398.72	•	9,103,495.78	2,270,679.63	8,733,223.31	Encumbrances
							Reserved:
							Fund Balances:
02,2/5,007.02	04, 4/3, 307.04	•	,	1	,	,	Unreserved
2, H92, UU . 2/	2,192,003.27	1	1	1	,		Reserved for Revenue Fund
2,000,000	2,000,000		1	1	,		Reserved for Revenue Bond O&M
0, 400, 700, 00	0,430,72.00	ı	1	1	1		Reserved for PFCs
3 436 750 00	3 436 363 00			ı	,	,	Reserved for Equipment Replacemen
601 057 73	601 057 73						Retained Earnings:
1	U + + , U + 0 ,	,	1	,	ı	1	net of Related Debt
272 275 275	מו כלנו מור ווכ						FUND EQUITY: Investment in Capital Assets,
Total Primary Government Funds	Enterprise	Total Governmental Funds	Permanent Trusts	Capital Projects	Special Revenue	General	

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City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
Por the three months ended September 30, 2015
(UNAUDITED)
(QTIREGOV)

111,544,662.06	26,643,331.92 \$	6,631,566.66 \$	5,326,958.77 \$	\$ 72,942,804.71 \$	Fund Balance, End of Period
49,982,753.14	(229,562.80) 26,872,894.72	(5,251,064.49) 11,882,631.15	(241,714.14) 5,568,672.91	55,705,094.57 17,237,710.14	Excess(deficiency) of rev and other sources over exp and other uses Fund Balance, Beginning of Period
(127,518.00)	ı	ı	569,730.20	(697,248.20)	TOTAL OTHER
569,730.20 (697,248.20)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	569,730.20	(697, 248.20)	Transfers In Transfers Out
50,110,271.14	(229,562.80)	(5,251,064.49)	(811,444.34)	56,402,342.77	Excess/(deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES(USES):
42,938,170.12	30,395.59	5,263,646.93	2,150,631.39	35,493,496.21	TOTAL EXPENDITURES
	1 5 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		F, 6 F C, # 0 0 . U U	Inceresc
1 210 455 33		, ,	, ,	3,157,904.60	Principal Retirement
					Debt Service:
5,608.29	5,608.29	•	,		Investment management fee
656.57	656.57				Cemetery Trust
1,445,920.15	1	5,225.65	397,431.63	1,043,262.87	Parks and Recreation
858,624.34	1	139,276.77	56,236.18	663,111.39	Education and Library
299,303.02	,	i	ı	299,303.02	Welfare and Human Services
7,394,258.32	1	2,905,075.71	138,959.50	4,350,223.11	Highways and Streets
1,083,624.58		ı	394,818.42	688,806.16	Health and Sanitation
14,695,251.36	1	25,922.45	296,438.82	14,372,890.09	Public Safety
12,786,563.56	24,130.73	2,188,146.35	866,746.84	9,707,539.64	Current General Government
					EXPENDITURES
93,048,441.26	(199, 167.21)	12,582.44	1,339,187.05	91,895,838.98	TOTAL REVENUES:
551,517.57	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	17,500.00	534,017.57	Miscellaneous Other
362,735.37		1	t	362,735.37	Debt Recovery
60,736.57	,	,	1	60,736.57	Lease & Rent Income
1,604,525.98		1	1	1,604,525.98	School Charge Backs
701,325.78	41,458.01		659,867.77	1	Contributions and Donations
(123,417.39)	(240,625.22)	12,582.44	2,315.65	102,309.74	Investment Earnings
5,371,626.36		,		5,371,626.36	Licenses and Permits
3,136,297.99	ı		,	3,136,297.99	Nonenternrise charge: sales&service
1,335,076.44		1	659,503.63	675,572.81	Federal and State Grants and Aid
80,048,016.59	- - -	ŧ	1	\$ 80,048,016.59	Taxes
Only)	Funds				
(Memorandum	Trust	Projects	Revenue	General	
Total	Permanent	Capital	Special		

### City of Manchester, New Hampshire Combined Balance Sheet

September 30, 2015 (Unaudited) GAAP Basis (QT1BSCOMP)

18,690,485.54	89,131,582.77 \$ 70,441,097.23 \$ 18,690,485.54 26.53	\$ 89,131,582.77 \$	Total Liab, Def Inflow & Equity
10,556,000.84	31,267,838.71	41,823,839.55	Undesi
4,430.62	745,500.50	2,800,000.00 751,052.79	Revenue Stabilization General Liability Insurance Reserved for MSD Book Loan Reserved for Prepaid Expenses Inreserved
(299,054.37) 1,211,603.52	1,027,444.46 3,564,728.29	728,390.09 4,776,331.81	Inventory Special Revenue Reserve
473,989.16 1,252,012.81	1,128,659.60	1,602,648.76 1,590,192.84	Workmen's Compensation Health Insurance
4,528,435.56	4,204,787.75	8,733,223.31	FUND EQUITY: Retained Earnings: Fund Balances: Reserved: Encumbrances
318,637.71	3,674,685.63	3,993,323.34	DEFERRED INFLOWS OF RESOURCES
(345,967.31)	12,541,422.03	12,195,454.72	TOTAL LIABILITIES
(994, 126.21)	3,514,145.79	2,520,019.58	Unearned Revenue
254,430.12	186.610.00	944,061.62	Insurance Claims Payable
(4,198.34)	3,626,979.69	3,622,781.35	Other Liabilities
(1,368,243.74)	1,644,864.32	276,620.58	Accrued Liabilities
4,402.70	44,647.03	49,049.73	ACCOUNTS FAYADIE  Retainage Payable
1 516 125 94	מ מאר ארה אר אר	000	
18,690,485.54	70,441,097.23 \$	\$ 89,131,582.77 \$	TOTAL ASSETS: \$
(281,503.91)	978,563.32	697,059.41	Inventories
10,571,543.80		12,465,429.54	Due from School District
81,478.99		1,839,089.00	Drenaid Expenses
(1,437,282.08)		16,001,294.63	Receivables
(10,808,930.10)		5.561.778.79	Total Court
988,886.97		7,543,829.36	
19,576,291.87	25,446,810.17 \$	45,023,102.04 \$	ASSETS: Cash and Cash Equivalents \$
Increase Decrease)	General Fund I: 9/30/14 (D	General Fund 9/30/15	



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CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUNDFOR THE THREE MONTHS ENDED SEPTEMBER 30, 2015 & 2014
(UNAUDITED)
GAAP Basis
(QTIRECOMP)

# W 10 10 10 10 10 10 10 10 10 10 10 10 10				Edito portorico, misto de torrod
7.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	18 717 815 14	2 72 989 47 5	72 942 804 71 \$	D 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
N	3,453,531.17	13,784,178.97	17,237,710.14	Fund Balance, Beginning of Period
37.74	15,264,283.97	40,440,810.60	55,705,094.57	Excess(deficiency of rev and other sources over exp and other uses
458.84	(572,480.20)	(124,768.00)	(697,248.20)	TOTAL OTHER:
(100.00) (100.00) 333.70	(6,000.00) (30,000.00) (36,480.20)	6,000.00 30,000.00 (160,768.00)	(697,248.20)	OTHER FINANCING SOURCES(USES): Proceeds from Sale of Capital Asset Transfers In Transfers Out
39.04	15,836,764.17	40,565,578.60	56,402,342.77	Excess/(deficiency) of Revenues Over Expenditures
	(164,057.35)	35,657,553.56	35,493,496.21	TOTAL EXPENDITURES:
(.80)	(25,414.09) (72,439.46)	3,183,318.69 1,282,894.79	3,157,904.60 1,210,455.33	Principal Retirement Interest
(9.72)	(112,294.59)	1,155,557.46	1,043,262.87	Parks and Recreation
(6.97)	(2,745.42) (49.651.72)	302,048.44 712.763.11	299,303.02	Welfare and Human Services
(3.86)	(174,545.70)	4,524,768.81	4,350,223.11	Highways and Streets
(7.05)	(52,272.11)	741,078.27	688,806.16	
(.60)	(86,445.75)	14,459,335.84	14,372,890.09	General Government Public Safety
4 43	411.751.49	0 205 788 15	0 100	EXPENDITURES:
20.56	15,672,706.82	76,223,132.16	91,895,838.98	TOTAL REVENUES:
(4.19)	(23,352.01)	557,369.58	534,017.57	Miscellaneous Other
7.29	24,635.68	338,099.69	362,735.37	Debt Recovery
4.71	2,731.06	58,005.51	60,736.57	Lease & Rent Income
38.50	446.035.87	1.158.490.11	1.604.525.98	Interest
(12 49)	(14 KDF 00)	116 014 76	303 308 34	Licenses and Permits
21.37	053,288.72	2,584,009.27	3,136,297.99	Nonenterprise charge:sales&service
(14.11)	(110,972.97)	786,545.78	675,572.81	Federal and State Grants in Aid
20.91	13,842,528.05	66,205,488.54 \$	80,048,016.59 \$	Taxes \$
PERCENT CHANGE	INC(DEC) ACTUAL	FY 2015 ACTUALS	FY 2016 ACTUALS	



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City of Manchester, New Hampshire

Budget vs Actual Expenditures - General Fund

By Department Without Restricted Items

For The Three Months Ended September 30, 2015

(UNAUDITED)



Budget Basis
QT1BUDNBN1

	FY 2016	FY 2016	FY 2016	FY 2016
	MODIFIED	OBLIGATIONS	UNOBLIGATED	PERCENT
	BUDGET	TO DATE	BALANCE	UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00 \$	17,500.00 \$	52,500.00	75.00
ASSESSORS	609,277.00	139,004.90	470,272.10	77.19
CITY CLERK	994,701.00	214,059.83	780,641.17	78.48
MEDO	140,000.00	39,223.67	100,776.33	71.98
CITY SOLICITOR	1,308,379.00	280,629.18	1,027,749.82	78.55
FINANCE	956,042.00	188,909.87	767,132.13	80.24
CENTRAL FLEET MANAGEMENT	3,164,824.00	788,746.98	2,376,077.02	75.08
INFORMATION SYSTEMS	1,469,151.00	650,375.58	818,775.42	55.73
MAYOR	230,525.00	55,413.65	175,111.35	75.96
OFFICE OF YOUTH SERVICES	595,714.00	116,783.42	478,930.58	80.40
HUMAN RESOURCES	779,910.00	220,087.83	559,822.17	71.78
PLANNING & COMMUNITY DEVELOPMENT	1,980,662.00	430,321.89	1,550,340.11	78.27
FACILITIES DIVISION	6,526,441.00	1,665,993.39	4,860,447.61	74.47
TAX COLLECTOR	494,283.00	94,327.29	399,955.71	80.92
FIRE	19,624,585.00	4,584,609.56	15,039,975.44	76.64
POLICE	21,949,760.00	5,027,613.32	16,922,146.68	77.09
HEALTH	2,813,322.00	510,532.17	2,302,789.83	81.85
HIGHWAY	16,755,145.00	4,001,389.03	12,753,755.97	76.12
WELFARE	1,028,240.00	224,952.07	803,287.93	78.12
PARKS & RECREATION	3,128,462.00	930,431.48	2,198,030.52	70.26
LIBRARY	2,004,662.00	479,400.00	1,525,262.00	76.09
SENIOR SERVICES	241,639.00	26,197.73	215,441.27	89.16
TOTAL AGENCIES	86,865,724.00	20,686,502.84	66,179,221.16	76.19
RESTRICTED ITEMS-				
SEVERANCE PAY	1,650,000.00	168,676.90	1,481,323.10	89.78
WORKERS COMPENSATION - SALARY	684,000.00	75,143.50	608,856.50	89.01
WORKERS COMPENSATION - MEDICAL	1,900,000.00	545,933.38	1,354,066.62	71.27
HEALTH INSURANCE	12,250,000.00	2,718,793.03	9,531,206.97	77.81
DENTAL INSURANCE	706,004.00	152,721.77	553,282.23	78.37
DEATH BENEFIT	72,101.00	11,699.41	60,401.59	83.77
DISABILITY INSURANCE	61,321.00	11,163.51	50,157.49	81.79
CITY RETIREMENT	6,600,000.00	1,667,622.75	4,932,377.25	74.73
FIRE STATE PENSION	5,074,398.00	1,222,999.78	3,851,398.22	75.90
POLICE STATE PENSION	4,614,192.00	1,092,798.67	3,521,393.33	76.32
FICA	2,920,109.00	642,078.30	2,278,030.70	78.01
UNEMPLOYMENT	50,000.00	2,298.38	47,701.62	95.40
TUITION	50,000.00	18,386.09	31,613.91	63.23
CGL INSURANCE	647,131.00	285,532.56	361,598.44	55.88
TOTAL RESTRICTED ITEMS	37,279,256.00	8.615.848.03	28,663,407.97	76.89

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City of Manchester, New Hampshire

Budget vs Actual Expenditures - General Fund

By Department Without Restricted Items

For The Three Months Ended September 30, 2015

(UNAUDITED)

Budget Basis

QT1BUDNBN1



		FY 2016	FY 2016	FY 2016	FY 2016
•		MODIFIED	OBLIGATIONS	UNOBLIGATED	PERCENT
		BUDGET	TO DATE	BALANCE	UNOBLIGATED
NON-DEPARTMENTAL ITEMS-					
CONTINGENCY		514,028.00	-	514,028.00	100.00
MPTS		451,253.00	451,253.00	-	-
CIVIC CONTRIBUTIONS		160,514.00	146,261.00	14,253.00	8.88
NON-CITY PROGRAMS		69,107.00	69,214.32	(107.32)	(.16)
STREET LIGHTING		910,835.00	242,479.99	668,355.01	73.38
COMMUNITY IMPROVEMENT PROGRAM		374,500.00	374,500.00	-	-
TRANSIT SUBSIDY		1,153,560.00	1,153,560.00	-	-
EMPLOYEE MEDICAL SERVICES		40,000.00	9,950.80	30,049.20	75.12
MATURING DEBT		11,626,329.00	3,157,904.60	8,468,424.40	72.84
INTEREST ON MATURING DEBT		5,675,319.00	1,210,455.33	4,464,863.67	78.67
TOTAL NON-DEPARTMENTAL ITEMS		20,975,445.00	6,815,579.04	14,159,865.96	67.51
TOTAL GENERAL FUND	\$	145,120,425.00 \$	36,117,929.91 \$	109,002,495.09	75.11
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#### City of Manchester, New Hampshire Budget vs Actual Expenditures - General Fund By Department Without Restricted Items For The Three Months Ended September 30, 2014 (UNAUDITED)



Budget Basis QT1BUDNBN2

	FY 2015	FY 2015	FY 2015	FY 2015
	MODIFIED	OBLIGATIONS	UNOBLIGATED	PERCENT
	BUDGET	TO DATE	BALANCE	UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00 \$	17,500.00 \$	52,500.00	75.00
ASSESSORS	609,277.00	140,719.19	468,557.81	76.90
CITY CLERK	994,701.00	211,211.87	783,489.13	78.77
MEDO	140,000.00	37,874.74	102,125.26	72.95
CITY SOLICITOR	1,288,379.00	282,510.75	1,005,868.25	78.07
FINANCE	956,042.00	223,474.75	732,567.25	76.63
CENTRAL FLEET MANAGEMENT	3,164,824.00	804,149.54	2,360,674.46	74.59
INFORMATION SYSTEMS	1,469,151.00	684,315.12	784,835.88	53.42
MAYOR	230,525.00	55,165.57	175,359.43	76.07
OFFICE OF YOUTH SERVICES	595,714.00	142,468.65	453,245.35	76.08
HUMAN RESOURCES	709,910.00	162,435.41	547,474.59	77.12
PLANNING & COMMUNITY DEVELOPMENT	1,980,662.00	477,164.46	1,503,497.54	75.91
FACILITIES DIVISION	6,526,441.38	1,775,303.10	4,751,138.28	72.80
TAX COLLECTOR	494,283.00	114,238.21	380,044.79	76.89
FIRE	19,624,585.00	4,677,426.85	14,947,158.15	76.17
POLICE	21,949,760.00	5,371,051.55	16,578,708.45	75.53
HEALTH	2,813,322.00	504,043.27	2,309,278.73	82.08
HIGHWAY	16,755,144.62	3,811,279.95	12,943,864.67	77.25
WELFARE	1,028,240.00	230,818.55	797,421.45	77.55
PARKS & RECREATION	3,128,462.00	982,707.31	2,145,754.69	68.59
LIBRARY	2,004,662.00	511,727.22	1,492,934.78	74.47
SENIOR SERVICES	249,139.00	55,030.47	194,108.53	77.91
TOTAL AGENCIES	 86,783,224.00	21,272,616.53	65,510,607.47	75.49
RESTRICTED ITEMS-	 			
SEVERANCE PAY	2,100,000.00	150,862.24	1,949,137.76	92.82
WORKERS COMPENSATION - SALARY	684,000.00	156,685.95	527,314.05	77.09
WORKERS COMPENSATION - MEDICAL	1,300,000.00	541,311.91	758,688.09	58.36
HEALTH INSURANCE	12,700,000.00	2,837,378.12	9,862,621.88	77.66
DENTAL INSURANCE	706,004.00	201,673.52	504,330.48	71.43
DEATH BENEFIT	72,101.00	12,202.17	59,898.83	83.08
DISABILITY INSURANCE	61,321.00	11,556.49	49,764.51	81.15
CITY RETIREMENT	6,310,000.00	1,552,770.38	4,757,229.62	75.39
FIRE STATE PENSION	4,828,162.00	1,174,897.80	3,653,264.20	75.67
POLICE STATE PENSION	4,423,962.00	1,054,314.50	3,369,647.50	76.17
FICA	2,920,109.00	672,951.13	2,247,157.87	76.95
UNEMPLOYMENT	50,000.00	1,134.19	48,865.81	97.73
TUITION	50,000.00	10,724.08	39,275.92	78.55
CGL INSURANCE	647,131.00	185,987.77	461,143.23	71.26
TOTAL RESTRICTED ITEMS	 36,852,790.00		28,288,339.75	76.76

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Three Months Ended September 30, 2014
(UNAUDITED)
Budget Basis

QT1BUDNBN2



		FY 2015	FY 2015	FY 2015	FY 2015
		MODIFIED	OBLIGATIONS	UNOBLIGATED	PERCENT
		BUDGET	TO DATE	BALANCE	UNOBLIGATED
NON-DEPARTMENTAL ITEMS-					
MPTS		451,253.00	451,253.00	-	-
CONTINGENCY		519,950.00	~	519,950.00	100.00
CIVIC CONTRIBUTIONS		161,064.00	68,935.00	92,129.00	57.20
NON-CITY PROGRAMS		69,107.00	69,106.59	.41	-
STREET LIGHTING		1,294,044.00	346,031.62	948,012.38	73.26
TRANSIT SUBSIDY		1,108,560.00	739,040.00	369,520.00	33.33
EMPLOYEE MEDICAL SERVICES		40,000.00	425.00	39,575.00	98.94
MATURING DEBT		11,926,329.00	3,183,318.69	8,743,010.31	73.31
INTEREST ON MATURING DEBT		5,675,319.00	1,282,894.79	4,392,424.21	77.40
TOTAL NON-DEPARTMENTAL ITEMS		21,245,626.00	6,141,004.69	15,104,621.31	71.10
TOTAL GENERAL FUND	\$	144,881,640.00 \$	35,978,071.47 \$	108,903,568.53	75.17
	===	=======================================		=======================================	=======================================

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#### City of Manchester, New Hampshire Budget vs Actual Revenue By Department - General Fund Non-Property Tax Revenues

For The Three Months Ended September 30, 2015
(UNAUDITED)

Budget Basis QT1REVAGEN



	FY 2016 MODIFIED	FY 2016 REVENUE	FY 2016 UNRECOGNIZED BALANCE	FY 2016 PERCENTAGE UNRECOGNIZED
	BUDGET	RECOGNIZED	BALLAIVCE	UNICHCOGNIZAD
AGENCIES-		24 050 06	753,747.94	96.02
ASSESSORS	785,000.00	31,252.06	·	
CITY CLERK	2,568,687.00	142,566.61	2,426,120.39	94.45
MEDO	10,000.00	50.00	9,950.00	99.50
CITY SOLICITOR	546,750.00	354,884.00	191,866.00	35.09
FINANCE	6,222,282.00	461,955.59	5,760,326.41	92.58
INFORMATION SYSTEMS	152,000.00	-	152,000.00	100.00
HUMAN RESOURCES	4,000.00	1,839.43	2,160.57	54.01
PLANNING & COMMUNITY DEVELOPMENT	2,275,000.00	841,819.29	1,433,180.71	63.00
FACILITIES DIVISION	5,883,801.00	1,429,783.12	4,454,017.88	75.70
TAX COLLECTOR	18,304,811.00	4,735,853.76	13,568,957.24	74.13
CENTRAL FLEET MANAGEMENT	125,000.00	52,505.98	72,494.02	58.00
FIRE	829,363.00	102,809.70	726,553.30	87.60
POLICE	989,551.00	107,080.47	882,470.53	89.18
HEALTH	2,450,523.00	39,730.50	2,410,792.50	98.38
HIGHWAY	5,391,404.00	1,181,136.78	4,210,267.22	78.09
WELFARE	18,000.00	4,069.99	13,930.01	77.39
CEMETERY, PARKS & RECREATION	1,134,530.00	126,568.50	1,007,961.50	88.84
TOTAL AGENCIES	\$ 47,690,702.00 \$	9,613,905.78 \$	38,076,796.22	79.84

#### City of Manchester, New Hampshire Budget vs Actual Revenue By Type - General Fund Non-Property Tax Revenues

For The Three Months Ended September 30, 2015 (UNAUDITED)

Budget Basis
QT1REVNPRP



	MODIFIED	REVENUE	UNRECOGNIZED	PERCENTAGE
	MODIFIED	RECOGNIZED	BALANCE	UNRECOGNIZED
	BUDGET	RECOGNIZED	DAME CO	<b>V.I.E.</b>
TAXES, INTEREST AND PENALTIES	20.000.00	17 550 05	2,441.15	12.21
MISCELLANEOUS TAXES	20,000.00	17,558.85		74.79
INTEREST AND PENALTIES	_,,	274,775.33	1,821,272.00	100.00
CABLE FRANCHISE FEES	1,821,272.00	-	1,021,272.00	
		292,334.18	2,638,937.82	90.03
TOTAL TAXES, INTEREST AND PENALTIES	2,931,272.00	232,334.10	2,030,730=	
LICENSES AND PERMITS	45 262 400 00	4,529,955.25	12 833 446 75	73.91
AUTO REGISTRATIONS	·	60,835.74		88.59
LICENSES	533,250.00	789,526.77	•	64.16
PERMITS	2,202,687.00	/89,526.77		
TOTAL LICENSES AND PERMITS		5,380,317.76		73.23
INTERGOVERNMENTAL				
FEDERAL REVENUES	467,000.00	92,281.52	374,718.48	80.24
PAYMENTS IN LIEU OF TAXES	747,300.00	-	747,300.00	100.00
STATE REVENUES	2,576,706.00	583,291.29	1,993,414.71	77.36
<b></b>				
TOTAL INTERGOVERNMENTAL	3,791,006.00	675,572.81	3,115,433.19	82.18
SALES AND SERVICES				
GENERAL REVENUES	114,345.00	75,710.51	38,634.49	33.79
PUBLIC SAFETY	136,750.00	43,126.25	93,623.75	68.46
HIGHWAY	1,157,758.00	258,450.51	899,307.49	77.68
HEALTH	9,000.00	1,820.00	7,180.00	79.78
CEMETERY, PARKS & RECREATION	205,670.00	61,106.00	144,564.00	70.29
ZONING BOARD	72,500.00	28,760.00	43,740.00	60.33
PARKING VIOLATIONS	7,500.00	400.00	7,100.00	94.67
COURT FINES	12,000.00	3,976.60	8,023.40	66.86
FEES	1,120,590.00	179,072.26	941,517.74	84.02
	75,000.00	15,849.30		78.87
WITNESS FEES				
TOTAL SALES AND SERVICES	2,911,113.00	668,271.43	2,242,841.57	77.04
OTHER REVENUE SOURCES				
INTEREST INCOME	330,000.00	38,193.55	291,806.45	88.43
FUND TRANSFERS	3,850,100.00	50.00	3,850,050.00	100.00
REIMBURSEMENTS	3,450,000.00	1,010,497.45	2,439,502.55	70.71
	975,512.00	65,668.06	909,843.94	93.27
RENTALS & LEASES	9,342,510.00	1,481,916.98	7,860,593.02	84.14
SCHOOL CHARGEBACKS	9,850.00	1,083.56	8,766.44	89.00
MISCELLANEOUS				
TOTAL OTHER REVENUE SOURCES	17,957,972.00	2,597,409.60	15,360,562.40	85.54
TOTAL	\$ 47,690,702.00 \$	9,613,905.78 \$	38,076,796.22	79.84
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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type Non-Property Tax Revenues
For The Year Ended June 30, 2015 And
Modified Budget FY 2016

(UNAUDITED)
Budget Basis
QT1REVCOM1



	ACTUAL	MODIFIED	DIFFERENCE	PERCENTAGE
	FY 2015	BUDGET	ACTUAL 15 VS	DIFFERENCE OF
		FY 16	BUDGET 16	FY15 VS FY16
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	38,850	20,000	(18,850)	(48.52)
INTEREST AND PENALTIES	1,387,972	1,090,000	(297,972)	(21.47)
CABLE FRANCHISE FEES	1,798,349	1,821,272	22,923	1.27
TOTAL TAXES, INTEREST AND PENALTIES	3,225,171	2,931,272	(293,899)	(9.11)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	17,459,443	17,363,402	(96,041)	(.55)
LICENSES	500,664	533,250	32,586	6.51
PERMITS	2,469,587	2,202,687	(266,900)	(10.81)
TOTAL LICENSES AND PERMITS	20,429,694	20,099,339	(330,355)	(1.62)
INTERGOVERNMENTAL				
FEDERAL REVENUES	328,201	467,000	138,799	42.29
PAYMENTS IN LIEU OF TAXES	727,173	747,300	20,127	2.77
STATE REVENUES	2,381,465	2,576,706	195,241	8.20
TOTAL INTERGOVERNMENTAL	3,436,839	3,791,006	354,167	10.31
SALES AND SERVICES				
GENERAL REVENUES	230,152	114,345	(115,807)	(50.32)
PUBLIC SAFETY	160,756	136,750	(24,006)	(14.93)
HIGHWAY	1,144,396	1,157,758	13,362	1.17
HEALTH	8,688	9,000	312	3.59
CEMETERY, PARKS & RECREATION	239,893	205,670	(34,223)	(14.27)
ZONING BOARD	97,488	72,500	(24,988)	(25.63)
PARKING VIOLATIONS	7,850	7,500	(350)	(4.46)
COURT FINES	10,141	12,000	1,859	18.33
OTHER FINES	(10,968)	-	10,968	(100.00)
FEES	1,182,856	1,120,590	(62,266)	(5.26)
WITNESS FEES	75,352	75,000	(352)	(.47)
				(= 40)
TOTAL SALES AND SERVICES	3,146,604	2,911,113	(235,491)	(7.48)
OTHER REVENUE SOURCES				#1 10
INTEREST INCOME	192,835	330,000	137,165	71.13
FUND TRANSFERS	500,100	3,850,100	3,350,000	669.87
REIMBURSEMENTS	4,050,867	3,450,000	(600,867)	(14.83)
RENTALS & LEASES	972,499	975,512	3,013	.31
SCHOOL CHARGEBACKS	9,344,919	9,342,510	(2,409)	(.03)
MISCELLANEOUS	173,789	9,850	(163,939)	(94.33)
		45.055.050	0.700.063	17.02
TOTAL OTHER REVENUE SOURCES	15,235,009	17,957,972	2,722,963	17.87
	45 450 215	ć 47 690 703		4.88
TOTAL	\$ 45,473,317	\$ 47,690,702	\$ 2,217,385	4.00
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#### City of Manchester, New Hamphire Budget vs Actual Revenue By Type -Non-Property Tax Revenues

For The Three Months Ended September 30, 2015 and 2014

(UNAUDITED)

Budget Basis QT1REVCOM2



	3 MONTH	з молтн	DIFFERENCE	PERCENTAGE
	ACTUAL	ACTUAL	ACTUAL 15 VS	DIFFERENCE OF
	FY 2015	FY 2016	ACTUAL 16	FY15 VS FY16
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,613	17,558	(4,054)	(18.76)
INTEREST AND PENALTIES	227,369	274,775	47,406	20.85
TOTAL TAXES, INTEREST AND PENALTIES	248,982	292,334	43,352	17.41
LICENSES AND PERMITS				
AUTO REGISTRATIONS	3,788,933	4,529,955	741,021	19.56
LICENSES	51,460	60,835	9,375	18.22
PERMITS	545,432	789,526	244,094	44.75
TOTAL LICENSES AND PERMITS	4,385,825	5,380,317	994,492	22.68
INTERGOVERNMENTAL				
FEDERAL REVENUES	99,168	92,281	(6,886)	(6.94)
STATE REVENUES	687,378	583,291	(104,086)	(15.14)
TOTAL INTERGOVERNMENTAL	786,546	675,572	(110,973)	(14.11)
SALES AND SERVICES				
GENERAL REVENUES	65,972	75,710	9,738	14.76
PUBLIC SAFETY	40,788	43,126	2,338	5.73
HIGHWAY	224,662	258,450	33,788	15.04
HEALTH	3,090	1,820	(1,270)	(41.10)
CEMETERY, PARKS & RECREATION	80,705	61,106	(19,599)	(24.28)
ZONING BOARD	13,738	28,760	15,022	109.35
PARKING VIOLATIONS	3,250	400	(2,850)	(87.69)
COURT FINES	2,149	3,976	1,827	85.04
FEES	159,750	179,072	19,322	12.10
WITNESS FEES	17,967	15,849	(2,117)	(11.79)
TOTAL SALES AND SERVICES	612,071	668,271	56,200	9.18
OTHER REVENUE SOURCES				
INTEREST INCOME	61,538	38,193	(23,344)	(37.94)
FUND TRANSFERS	-	50	50	-
REIMBURSEMENTS	881,895	1,010,497	128,602	14.58
RENTALS & LEASES	61,209	65,668	4,459	7.28
SCHOOL CHARGEBACKS	1,158,490	1,481,916	323,426	27.92
MISCELLANEOUS	10,447	1,083	(9,363)	(89.63)
TOTAL OTHER REVENUE SOURCES	2,173,579	2,597,409	423,830	19.50
more v	ė 9 207 003	ė 9 613 905	\$ 1,406,902	17.14
TOTAL	\$ 8,207,003	\$ 9,613,905	\$ 1,400,302 ====================================	=======================================
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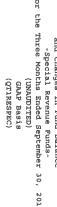
#### City of Manchester, New Hampshire Combining Balance Sheet -Special Revenue Funds-September 30, 2015 (Unaudited) (QTIBSSPEC)



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Total Liabilities & Equity \$ 3,	Total Fund Equity:	Unreserved: Undesignated Fund Balance	Fund Balances: Reserved for: Encumbrances Land held for resale Arts & Cultural Events	TOTAL LIABILITIES 3,3	LIABILITIES AND FUND EQUITY LIABILITIES: Accounts Payable Accrued Liabilities other Liabilities Deferred Revenue	TOTAL ASSETS: \$ 3,1	ASSETS: Cash and Cash Equivalents \$ 1,7 Restricted Cash Investments Receivables 1,4	Sect
3,128,868.25 \$	•			3,128,868.25	3,080,000.00 45 48,868.25	3,128,868.25 \$	1,709,495.47 \$	HUD Section 108
381,758.66 \$	378,641.40	357,954.65	20,686.75	3,117.26	3,117.26 \$	\$ 3,128,868.25 \$ 381,758.66 \$ 898,762.48 \$ 1,887,369.44 \$	Fund 381,758.66 \$	Cash Special Projects
898,762.48 \$	(595, 293.93)	(2,102,874.30)	1,507,580.37	1,494,056,41	509,272.72 \$ 2,104.80 982,678.89	898,762.48 \$	Fund 898,604.02 \$ - 158.46	CDBG
1,887,369.44 \$	1,117,120.46	374,707.95	742,412.51	770,246.98	233,631.94 38,317.49 154,213.13	1,887,369.44 \$	Fund 1,392,599.92 \$ 344,086.42 150,683.10	Other Grants
1,235,087.92 \$	1,235,087.92	1,202,188.91	32,640.87 258.14	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1,235,087.92 \$	Fund (183,386.22)\$ 1,409,724.14 8,750.00	Civic Center
\$ 3,128,868.25 \$ 381,758.66 \$ 898,762.48 \$ 1,887,369.44 \$ 1,235,087.92 \$ 3,103,053.90 \$ 546,997.76 \$ 11,181,898.41	3,103,053.90	3,103,053.90		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		1,235,087.92 \$ 3,103,053.90 \$ 546,997.76 \$ 11,181,898.41	Fund  1,728,524,73  1,374,529.17	Expendable Trust
546,997.76 \$	88,349.02	88,349.02	1.1.1	458,648.74	458,648.74	546,997.76 \$	Fund \$	Revolving Loan
11,181,898.41	5,326,958.77	3,023,380.13	2,270,679.63 32,640.87 258.14	5,854,939.64	3,826,021.92 40,422.29 661,730.12 1,326,765.31	11,181,898.41	Funds 5,927,596.58 2,168,530.22 1,374,529.17 1,711,242.44	Combined Special Revenue

City of Manchester, New Hampshire Combining Statement of Revenenues, Expenditures and Changes in Fund Balance -Special Revenue Funds-For the Three Months Ended September 30, 2015





5,326,958.77	1,235,087.92 \$ 3,103,053.90 \$ 88,349.02 \$ 5,326,958.77	3,103,053.90 \$	1,235,087.92 \$	\$ 378,641.40 \$ (595,293.93)\$ 1,117,120.46 \$	(595,293.93)\$	378,641.40 \$	45	Fund Balance, End of Period
5,568,672.91	86,072.95	3,103,053.90	1,400,934.56	1,029,413.02	(58,060.18)	7,258.66	1	Fund Balance, Beginning of Period
(241,714.14)	2,276.07	•	(165,846.64)	87,707.44	(537,233.75)	371,382.74	ı	Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses
569,730.20	ı	ı	ı	195,230.20	1	374,500.00	1	TOTAL OTHER
569,730.20				195,230.20	1	374,500.00		OTHER FINANCING SOURCES(USES): Transfers In
(811,444.34)	2,276.07		(165,846.64)	(107,522.76)	(537,233.75)	(3,117.26)		Excess/(Deficiency) of Revenues Over Expenditures
2,150,631.39	ì	1	183,386.22	1,293,975.78	670,152.13	3,117.26	1	TOTAL EXPENDITURES
	1 1 1 1 5 5 5 6 1 1 1 1 1 1 1 1 1 1 1 1 1		, 1 1 1 1 1 1 1 1 1 1 2 3 3 3 3 3 3 3 4 4 4 4 4 4 4 4 4 4 5 4 5	365,685.10			,	Parks and Recreation Debt Service:
23 127 205		1	1	56,236.18	1	í	ı	Education and Library
DC . ACA '93		ı		111,095.51	26,159.26	1,704.73	1	Highways and Streets
25 010 50 25 B1B 465	1	•	ι	394,818.42	1	•	1	Health and Sanitation
296,438.82	1		1	291,739.14	4,699.68	,	1	Public Safety
866,746.84	•	1	183,386.22	74,461.43	607,486.66	1,412.53	1	Current General Government
								EXPENDITURES
1,339,187.05	2,276.07	,	17,539.58	1,186,453.02	132,918.38	1	•	TOTAL REVENUES:
17,500.00			17,500.00	659,867.77	1 1 1 1 1 1 1 1 1 1 1 1 1 7 8 8 1 1 1 7 7 8 8 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1	Interest Contributions and Donations Miscellaneous Other
659,503.63 2,315.65	2,276.07	1 1	39.58	526,585.25	132,918.38			REVENUE: Federal and State Grants and Aid
Total Special Revenue Funds	Revolving Loan Fund	Expendable Trust	Civic Center	Other Grants	Community Development Block Grant	Cash Projects	HUD Section 108 Funding	

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Total Liab, Def Inflow & Net Assets	Total Net Assets	Retained Earnings:  Reserved for Equipment Replac  Reserved for PFCs  Reserved for Revenue Bond O&M  Reserved for Revenue Fund  Unreserved	NET ASSETS: Invested in Cap related debt	DEFERRED INFLOWS OF RESOURCES	TOTAL LIABILITIES	Accrual for Com	Due to state of	Other	Accrued Liabilities	Retainage Payable	LIABILITIES: Accounts Payable	TOTAL ASSETS & DEFERRED OUTFLOWS		DEFERRED OUTFLOWS OF RESOURCES	TOTAL ASSETS	Property and Equipment, Net	Inventories	Due From Other Funds	prenaid Items	Investments	Restricted Cash	Cash and Cash Equivalents	ASSETS:		
low & Net Assets		Reed Earnings: Reserved for Equipment Replacement Reserved for PFCs Reserved for Revenue Bond O&M Reserved for Revenue Fund Unreserved	SSETS: Invested in Capital Assets, net of related debt	RESOURCES		Accrual for Compensated Absences	N		ties	le	n	RED OUTFLOWS		RESOURCES		uipment, Net		Funds				quivalents			
40	1				i						40	-co-       										-01		_ E	1
187,469,508.56 \$	139,682,835.07	601,057.73	125,031,321.11		47,786,673.49	327,048.02	26,902,227.23	64,973.76	484,681.61	1,457,737.41	2,110,769.25 \$	187,469,508.56 \$		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	187,469,508.56	155,026,787.24	92,642.10	134,787.97		13.371.062.93	2,U58,884.15	16,785,344.17 \$		Protection Division	
132,254,514.68 \$	84,761,480.40	17,443,353.11	67,318,127.29		47,493,034.28	1,135,400.93	40,758,023.69	265,594.79	1,565,412.87	. 456,807.89	537,709.04 \$	\$ 187,469,508.56 \$ 132,254,514.68 \$		1,539,205.88	130,715,308.80	110,157,887.97	2,296,666.97	135,646.55	70,399.89	5,350,597.56	10,358,132.05	2, 440, 477.61		Water	
365,203,162.84 \$	181,069,111.31	3,436,752.00 9,832,000.00 2,192,553.27 51,864.515.88	113,743,290.16		184,134,051.53	1,037,978.00	174,581,648.25	1,388,438.45	3,621,483.89	598,879.26		365,203,162.84 \$	- 1	1,684,761.32	363,518,401.52	295,038,863.80	326,900.22	104,723.05	572,847.08	8,481,158.29	22 522 542 72	30 450 856 86		Aviation	
7,401,916.74 \$	222,546.55	127,150.92	95,395.63	43,334.75	7,136,035.44	107,860.56	6,922,397.04	33,/34.1/	12,374.90		59,670.72 \$	7,401,916.74 \$		23,664.77	7,378,251.97	6,829,613.84	1	7,446.00	,	89,790.39	6 C C C C C C C C C C C C C C C C C C C	2 616 842 81	לפו כנה הנה הוא	Recreation	
8,712,204.76 \$ 701,041,307.58	5,948,721.09	788,091.70	5,160,629.39	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,763,483.67	81,825.92	2,492,131.68	127,100.00	100,000,000	23 000 00	35,310.90 \$	B,712,204.76		189,276.51	8,522,928.25	7,483,592.97	1	58,436.55	,	111,886.16	1 8	101 537 22		Parking	
701,041,307.58	411,684,694.42	601,057.73 3,436,752.00 9,832,000.00 2,192,553.27 84,273,567.84	311,348,763.58	43,334.75	289,313,278.41	2,690,113.43	251,656,427.89	19,213,321.28	04.700.40	2,513,424.56	5,649,083.55	201, 041, 307, 58		3,436,908.48	697,604,399.10	574,536,745.82	2,716,209.29	441,040.12	643,246.97	27,404,495.33	22.532.642.12	71 700 AAA 30	17 773 555 16	Enterprise Funds	Total

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## City of Manchester, New Hampshire Combining Statement of Revenues, Expenses and Changes in Net Assets - Enterprise Funds For the Three Months Ended September 30, 2015 (Unaudited) GAAP Basis (QTIREENTE)

Fund Net Assets, End of Period \$ 139,682,835.07 \$ 84,761,480.40 \$ 181,069,111.31 \$ 222,546.55 \$ 5,94	Fund Net Assets, Beginning 142,212,272.28 80,036,028.96 181,818,383.75 1,372,325.34 5,05 of Period	(2,529,437.21) 4,725,451.44 (749,272.44) (1,149,778.79)	Capital Contributions - 3,521,466.88 997,625.72	Net Income Before Capital (2,529,437.21) 1,203,984.56 (1,749,521.77) (1,149,778.79) 85	Total Non-Operating Revenues (54,436.24) (1,953,460.78) 35,687.80 12	Reimbursement of Interest Expenses (Bond Issuance Costs)  52,164.00  (20,017.14)	Rent and Other 200,563.41 34,322.73	ı		12,005.00	isposal of	) (56,107.33) (3,667,236.65)	(EXPENSES), Net 7.284.83 1.671.09 96,460.59 1,365.07	Non-Operating Revenues	Operating Income (Loss)       (2,596,080.93)       1,258,420.80       203,939.01       (1,185,466.59)       73	Total Operating Expenses: 8,111,789.34 3,617,808.42 9,687,761.57 1,400,920.10 60	ion 2,045,393.10 946,125.33 4,427,000.00 102,513.48	tive 45,718.86 324,733.97 2,866,128.85 73,892.16	Power 313,383.48 256,951.57 380,061.90 36,452.45	4,890,196.35 275,282.56 52,536.86 975,969.21	Operating Expenses:  817,097.55 1,814,714.99 1,962,033.96 212,092.80 23	Total Operating Revenues: 5,515,708.41 4,876,229.22 9,891,700.58 215,453.51 1,33	516,372.20 20,675.01	A 658 031 76 A 382 731 24 9.375.328.38 194,778.50	Environmental Water Aviation Recreation Parki Protection Works Division
	1,372,325.34	(1,149,778.79)		(1,149,778.79)	35,687.80	1 1 1 2 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34,322.73	•	ı				1,365.07		(1,185,466.59)	1,400,920.10	102,513.48	73,892.16	36,452.45	975,969.21	212,092.80	215,453.51	20,675.01	194.778.50	Recreation
5,948,721.09 \$	5,091,497.33	857,223.76		857,223.76	125,139.17	) ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	r	,	1	127.518.00		(2,671.92)	293.09		732,084.59	602,665.40	106,598.07	248,237.63	4,193.25	6,967.75	236,668.70	1,334,749.99		1,334,749.99	Parking
411,684,694.42	410,530,507.66	1,154,186.76	4,519,092.60	(3,367,529.45)	(1,780,426.33)	32,146.86	234,886.14	574,477.25	1,050,850.17	12,005.00		(3,914,384.42)	102,074.67		(1,587,103.12)	23,420,944.83	7,627,629.98	3,558,711.47	991,042.65	6,200,952.73	5,042,608.00	21,833,841.71	1,888,221.84	19,945,619.87	Combined Enterprises

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City of Manchester, New Hampshire Combining Balance Sheet -Permanent Trust Funds-September 30, 2015 (Unaudited) (QTIBSPERM)

Total Liabilities & Fund Equity \$	Total Fund Equity:	FUND EQUITY: Fund balances Reserved for Cemetery and Other Trust Funds Library Trust Funds Unreserved:	1 1	LIABILITIES AND FUND EQUITY LIABILITIES:	TOTAL ASSETS:	ASSETS: Cash and Cash Equivalents \$ Investments	
22,370,869.17 \$	22,370,869.17	22,370,869.17	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		22,370,869.17 \$	1,187,936.26 \$ 21,182,932.91	Nonexpendable Cemetery Trust
\$ 22,370,869.17 \$ 4,272,462.75 \$ 26,643,331.92	4,272,462.75	4,272,462.75			\$ 22,370,869.17 \$ 4,272,462.75 \$ 26,643,331.92	57,030.81 \$ 4,215,431.94	Nonexpendable Library Trust
26,643,331.92	26,643,331.92	22,370,869.17 4,272,462.75			26,643,331.92	1,244,967.07	Total Nonexpendable Funds



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City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the three months ended September 30, 2015
(UNAUDITED)
(QTIREPERM)

26,643,331.92	4,272,462.75 \$	\$ 22,370,869.17 \$	Fund Balance, End of Period
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	111311111111111111111111111111111111111	
26,872,894.72	4,533,038.98	22,339,855.74	Fund Balance, Beginning of Period
(229,562.80)	(260,576.23)	31,013.43	Excess(deficiency) of revenues over expenses
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			OTHER FINANCING SOURCES(USES):
(229,562.80)	(260,576.23)	31,013.43	Excess/(deficiency) of Revenues Over Expenditures
30,395.59	29,739.02	656.57	TOTAL EXPENSES
24,130.73 656.57 5,608.29	24,130.73 5,608.29	656_57	EXPENSES  General Administrative  Cemetery Trust  Investment management fee
(199,167.21)	(230,837.21)	31,670.00	TOTAL REVENUES:
17,485.48 41,458.01 (258,110.70)	17,485.48 9,788.01 (258,110.70)	31,670.00	REVENUE: Interest Contributions Net gain (loss) on securities
Combined Nonexpendable Trusts	Library Trust	Cemetery Trusts	

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\$ 213,748,589.43		10,124,634.43	\$ 203,623,955.00 \$ 10,124,634.43 - \$ 213,748,589.43	Total Liabilities & Fund Equity
212,271,624.43	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,124,634.43	202,146,990.00	Total Fund Equity:
212,271,624.43		10,124,634.43	202,146,990.00	FUND EQUITY: Fund balances Reserved for Cemetery and Other Trust Funds Unreserved:
1,476,965.00		1 1 1 1 2 3 3 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,476,965.00	TOTAL LIABILITIES
255,229.00 1,221,736.00			255,229.00 1,221,736.00	LIABILITIES AND FUND EQUITY LIABILITIES: Accounts payable Accrued liabilities
\$ 213,748,589.43		10,124,634.43	\$ 203,623,955.00 \$ 10,124,634.43 - \$ 213,748,589.43	TOTAL ASSETS:
Total Trusts and Agency Funds 764,995.79 212,844,856.64 57,225.00 3,104.00 78,408.00	Nonexpendable Agency Fund - \$	Old System Trust 764,995.79 9,359,638.64	CRS Pension Trust  203,485,218.00 57,225.00 3,104.00 78,408.00	ASSETS: . Cash and Cash Equivalents . Investments . Receivables . Prepaid expenses . Equipment



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CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2015
(UNAUDITED)
(QTIREFIDU)

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212,271,624.43	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,124,634.43	202.146.990.00 \$	Retained Farmings. End of Period S
212,667,554.05	1	10,520,564.05	202,146,990.00	Retained Earnings, Beginning of Period
(395,929.62)	3	(395,929.62)	•	Net Increase (Decrease)
395,929.62	ı	395,929.62		Total deductions
395,929.62		395,929.62		Deductions Benefits paid directly to participa
				. 1
				Contributions:
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	1	Additions:
COMBINED FIDUCIARY TRUSTS	AGENCY FUND	EXPENDABLE OLD SYSTEM TRUST	CRS PENSION TRUST	

#### City of Manchester, New Hampshire Parking Division Budgetary basis



For the three months ended September 30, 2015

#### (unaudited)

Object Code Description	2016 Revised	July-Sept 2015 Activity	2016 Balance
•	Budget	ZUID ACCIVITY	
Intergovernmental Total	40,000	_	40,000
Charges for Services Total	1,625,800	358,067	1,267,733
Licenses & Permits Total	3,078,837	762,275	2,316,562
Interest Total	3,500	288	3,212
Other Revenue Total	1,085,566	335,237	750,329
Grand Total	5,833,703	1,455,867	4,377,836
•			
Salaries & Wages Total	657,116	155,410	501,706
Employee Benefits Total	326,737	81,259	245,478
Purchased Professional Services Total	14,400	4,659	9,741
Purchased Property Services Total	578,910	157,333	421,577
Other Purchased Services Total	49,100	31,899	17,201
Supplies & Materials Total	121,159	15,011	106,148
Capital Outlay Total	_	_	_
Miscellaneous Total	180,000	50,500	129,500
Non-Departmental Total	566,281	127,518	438,763
Miscellaneous-Reimburse City Total	3,340,000	-	3,340,000
Grand Total	5,833,703	623,589	5,210,114
•			<del></del>
	•		
Excess (deficit) of revenues over expenditures	-	832,278	(832,278)
-			